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THE TAXATION PROBLEM.

Perfection of the tax system rather than an increase in the property rate is what Hawaii needs.

First be assured that the money now obtained from the people is being used in the most economical manner possible. Perfect, justify, shake down the system under which the money is expended. From where pruning is obviously necessary. Reduce the duplication of service if there be duplication.

Then, if the increased duties placed upon the government of the Territory and the local governments are such that the present income is not sufficient to meet the demands of progress, make an additional levy upon the taxpayers—and not till then.

To make a horizontal raise of a fraction of one per cent. to meet the ordinary needs of the Government, under the present system of taxation and assessment would be most unfortunate for the Territory and a reflection on the good business judgment of our people and our legislators.

We know that at the present time there is duplication of service between the local and the Territorial governments. We know that the local governments will not be and should not be wiped out. But the duplication of service should be eliminated at the earliest possible moment. This the Legislature should do.

It would be manifestly wrong and unbusinesslike for the Legislature to take the position that the duplication of offices must continue and the people pay the price. That is, however, what its status will be if taxes are raised above the rate now prevailing for the usual functions of government.

We know that the method of assessment of property taxes is far from just. We know that on the four corners of one of our principal street crossings there are four different valuations. It is openly admitted that certain people of the Territory accept what they consider an unjust valuation simply because they dislike to have the whole question of taxation brought up, and they know the government of the Territory needs the money.

This is not as it should be. We know that the appointment of the Tax Commission provided by the last Legislature was the result of the effort to stave off for another two years a general discussion and revision of the tax question.

Now the question is whether the issue of taxation, improvement, justification, perfection, and adaptation to new conditions shall be squarely met at this time or an effort made to sidetrack the whole proposition with some make-shift that will postpone for another period.

The old idea so common to Hawaii, and handed down from the days of revolutions, that conditions are best changed by wiping out the old and building a new, is utterly erroneous and should not be allowed to prevail. What we need is perfection of government—correction where the foresight of yesterday was not equal in all points to suit the facts of today.

A favorite comment of some is to declare that the Counties have increased the cost of government by several hundred thousands of dollars.

Why not put it the other way, and state, with truth, that the continuation of Territorial government functions that should be performed by the Counties has increased the draft on the Public Treasury without adding to the efficiency of the service?

The mechanical division of the income of the Territory, one-half to the Territory and one-half to the local governments, was bound to have many unsatisfactory features. It furnished a basis to work from.

Having found that this mechanical carving is not altogether suited to the practical working out, there can be nothing gained by condemning the Counties as if they were some foreign foe gone to wreak vengeance on the poor Territory.

If experience has proved that the Counties have been given a larger share of the income than the work done by them justifies, the obvious business policy is to turn over a larger share of governmental responsibilities to the local governments. Perfect the system. Develop the government to meet the conditions. Don't unite in damning everything, one side the Counties and the other the Territory, and, while agreeing that the "Government is rotten," decide that the only cure is to increase the tax rate to meet the expenses of public service.

Though this system is not exceptional, Hawaii should not adopt it.

All government is "rotten" in the sense of being troublesome, since history was written. They no doubt had their troubles of government in the stone age.

Viewing it from that standpoint doesn't help solve the problems. It merely reminds us that there is nothing new under the sun.

And the experience of the ages as well as the immediate present proves that perfection of the system, honest facing of issues, and readjustment to meet changing progressive and "heral" conditions, is the best method reaching an acceptable solution.

The immediate duty of the Legislature is to keep within the income, consolidate Territorial departments where possible, and pass added responsibilities to the counties and city.

Having gone that far, which will give it enough to do for the sixty days it is now in session, the Legislature should again provide for a taxation commission. This second commission should have real authority to go into a complete study of conditions, and after this commission has thoroughly investigated the subject, report a scheme of taxation revision that will more nearly fit the Hawaii of today than the patchwork we now enjoy.

INCOME BEARING INVESTMENTS

The gentlemen who do not include public school houses in the list of Territorial public works that are income-bearing and entitled to expenditures under the loan fund take a decidedly materialistic view.

If public school buildings may not properly be classed as an income-bearing asset of government, why is it the public schools have taken such a hold upon the American people and are today regarded as the safeguard of the Nation?

What the average business-men mean by income-bearing public works we all understand. They want to see actual dollars and cents, interest, coin, on the capital invested, coming into the Treasury.

Is not good citizenship, intelligent men and women for this Territory, the best possible interest on the money invested in a substantial school house?

Do the business men of Honolulu believe, for instance, that the future generations of Hawaii will criticize and condemn legislators for the money invested in the McKinley High School, the Normal School, the Hilo High School, erected from loan funds?

Think it over, gentlemen. Remember that we must build for good citizenship as well as dollars, in an American Territory.

UNRIGHTEOUS ECONOMY

The Territory of Hawaii may be hard up, but it should not save its money by sacrificing the education of its children.

A more unrighteous and un-American proposal has never been made than is involved in the scheme to economize by reducing the age-limit of compulsory school attendance.

The charge is made that in the country, the schools are used as a nursery.

In the intelligent centers of the mainland the public schools are developing the kindergarten, which is nothing more or less than a nursery—but it assures a better and more

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gossip retailing of what someone heard that his neighbor was understood to have said.

Let this taxation meeting be the beginning of larger attendance at legislative committee meetings. Heed the call of Monday night, when taxation will be further discussed. And don't be afraid to talk—not long orations, but short statements to the point.

ROAD SUPERVISORS OF MAUI COUNTY

Appointments Made And New Overseers Added

(Special to the Bulletin.) WAILUKU, MAUI, Feb. 27.—The Board of Supervisors of Maui held a special meeting this morning. County Clerk W. F. Kahe returned this morning from his trip to Honolulu as an officer of Company "I," and took his place at the meeting of the Board. It was the first intention of the Board to hold their meeting yesterday, but Chairman Pogue and the other members of the Board after consultation, decided to postpone the meeting until the return of the Clerk. The meeting was held at 7 o'clock this morning.

The most important work done at this morning's session was the appointment of the various Road Supervisors, which resulted as follows:

Wailuku District, Frank Sommerfeld reappointed; Lahaina District, W. L. Decoto reappointed; Hana District, W. F. Wittrock new; Molokai District, J. H. Mahoe new. Geo. Groves was appointed road supervisor of Makawao district at the last regular meeting of the Board. Messrs. W. F. Wittrock of Hana and J. H. Mahoe of Molokai are new appointees. During the biennial period just closed Supervisors Hala and Meyer of Molokai attended personally to the road work of their respective districts, but it is now decided that regular road overseers be appointed who should work in conjunction with the Supervisors of the district. Thus it is expected that more efficient road work in each district will be accomplished the coming two years. The work of Supervisors Hala and Meyer in their respective districts has been of a very high order.

LILLIPUTIANS RETURN FAMOUS

The famous Pollard's Lilliputian Opera Company will make their last appearance in Honolulu commencing this time they have come to stay for three weeks, en route for their native land, Australia. It is almost two years since they left home. Since then, like Ulysses and his hardy marines, they have been wandering far and wide, following the drum-beats of the all-embracing flags of American and British commerce and civilization. Much have they seen and experienced in the interim—cities, men, manners, people, climates, modes of governments; welcomed everywhere, and reaping a well-earned reward in cash and kudos.

The regular seat sale is now on at Bergstrom's, and there has already been a record-breaking demand for seats. The prices are 25c, 50c, and 75c. Matinee prices: children 25c, adults 50c.

"DAMON AND PYTHIAS"

Commencing Wednesday, March 3, Damon and Pythias will be shown at the Gem Theatre. The films tell the entire story in all of its details, and shows the most magnificent spectacular scenes that were ever staged for motion pictures. This makes a very beautiful and instructive set of pictures. They are appreciated by the children for their richness and beauty, and by the elders because of their faithful delineation of one of the grandest friendships in all history. In seeing these elegant pictures at the Gem you will notice the massive scenery and historically correct costumes.

Vermont physician wins in race of 2,500 miles with death to reach the bedside of sick wife.

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TO THE Holiday-Seeking Public

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